APPOINTMENTS

The table below illustrates the levels of hierarchy of appointments that took place during the financial year.

	Tyle V. TSIG
Top Management	04
Middle Management	06
Lower Management	08

OVERTIME

Overtime is regulated by the Basic Conditions of Employment Act. The use of overtime is only when there are temporary staff shortages. In times of need temporary staff is hired without having to employ more permanent personnel.

Employment equity is applied to reflect the diversity of the community. Both employment equity and affirmative action policies are applied, affirmative action being a labour market policy aimed at redressing past imbalances that are a direct result of discrimination and employment equity being a labour market policy aimed at preventing future discrimination.

eDUMBE MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2009



I am responsible for the preparation of these annual financial statements which are set out on pages 1-26, in terms of Section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of councillors as disclosed in note 17 of these annual financial statements are within the upper limits of the framework envisaged in section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

Mr. A.M.T Putini

Date

Municipal Manager

	eDUMBE MUNICIPAL	ITY	
STATEMENT	OF FINANCIAL POSITIO	ON AT 30 JUNE 2009	
		2009	2008
	Note	2009 R	2006 R
	Note	2	
NET ASSETS AND LIABILITIES			
Net Assets		46 855 296	43 585 958
Housing development account		100 348	100 348
Revaluation reserve		3 734 859	3 514 796
Capitalisation reserve		11 081 877	11 081 877
Government grant reserve		26 227 798	17 255 745
Accumulated surplus/ (deficit)		5 710 415	11 633 192
Non - Current Liabilities		600 000	
Long - term liabilities	1	600 000	-
Current Liabilities		26 111 435	20 143 356
Consumer deposits	2	165 082	144 097
Provisions	3	657 559	259 033
Creditors	4	21 906 559	15 464 729
Unspent conditional grants and receipts	5	927 953	1 914 040
Vat	11	478 668	788 756
Bank Overdraft	19	1 975 615	1 572 701
Suspense			
Total Net Assets and Liabilities		73 566 731	63 729 314
ASSETS			
Non - Current Assets		36 500 206	32 328 907
Property, plant and equipment	6	36 464 634	32 226 665
Intangible assets	26	35 573	91 460
Long - term receivables	7	-	10 782
Current Assets		37 066 524	31 400 407
Inventories	8	226 086	57 135
Consumer debtors	9	28 971 811	25 401 542
Other debtors	10	6 588 979	4 385 621
Cash at Bank	19	1 279 648	1 556 109
Total Assets		73 566 731	63 729 314

eDUM	BE MUNICIPALITY		
STATEMENT OF	FINANCIAL PERFOR	WANCE	
FOR THE YE	AR ENDED 30 JUNE 2	009	
	Note	2009 R	2008 R
REVENUE			
Government grants and subsidies	14	16 295 717	21 753 1
Service charges	13	5 498 133	4 275 41
Rates income		14 077 820	13 036 95
Refuse Removal		1 183 118	
Other services/ levies		2 698 742	2 720 00
Rental income		716 007	235 13
Interest earned		122 652	716 5
Total Revenue		40 592 189	42 737 1
EXPENDITURE			
Employee related costs	15	16 926 164	13 504 92
Remuneration of councillors	16	2 555 534	2 600 03
General expenses		8 534 304	5 208 6
Audit Fee			664 9
Grants and subsidies paid		1 232 691	1 420 1
Electricity purchases		5 457 906	3 525 2
Bad debts		7 242 522	2 152 7
Legal fees		252 830	163 4
Contract services		0	426 8
Repairs and maintenance		2 827 186	2 562 4
Depreciation		701 978	1 747 6
Loss on sale of asset			8 662 4
Total Expenditure		45 731 114	42 639 7
(DEFICIT)/SURPLUS		-5 138 928	97 4
Refer to appendix E(1) for the comparison with the appr	roved budget.		

			eDUMBE MUNICIPALITY	CIPALITY				
	STATEMENT		S IN NET ASSETS	OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2009	DED 30 JUNE 2009			
	Reserves and Funds	Housing	Capital Replacement Reserve	Capitalisation Reserve	Government Grant Reserve	Revaluation Reserve	Accumulated Surplus/ (Deficit)	Total
	œ	Development Fund	R		ĸ		œ	œ
2008					47 OEE 74E	3 514 706	11 633 192	31 952 765
Opening balance as previously reported	-11 633 192	100 348.00	0	11 081 87	0	0	0	11 633 192
Correction of error in prior year (Note 26.1) Correction of error in prior year (Note 26.2)	11 633 192							0
		-		14 084 877	17 255 745	3 514 796	11 633 192	43 585 958
Balance as at 1 July 2008 as restated	0	100 348						
2009							-5 138 928	-5 138 928
Deficit for the year					50 000	17 497	288 707	356 204
Disposals for the year							0	0
Transfer to CRR					374 121	202 566	43 953	620 640
PPE Purchased					4 336 005		-4 336 005	
Capital grants used to purchase PPE					3 961 885		-3 961 885	0
Capital grants used for capital under construction					250 043		-250 043	0
Offsetting of depreciation							7 098 890	7 098 890
Other adjustments							332 533	332 533
Prior year adjustments (Note 17)				44 004 877	26 227 798	3 734 859	5 710 415	46 855 297
Balance at 30 June 2009		100 348						

eDUMBE MUN	ICIPALITY		
OACH ELOW OTATEMENT FOR TH	E VEAD ENDE	D 20 HINE 2000	
CASH FLOW STATEMENT FOR TH	E YEAR ENDE	D 30 JUNE 2009	
	Note	2009	2008
		R	R
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts for ratepayers, government and other		40 592 189	25 957 943
Cash paid to suppliers and employees		36 876 643	27 450 308
Cash generated from /(utilised in) operations	18	3 715 546	(1 492 365
Interest received		122 652	716 512
NET CASH FROM/ (Utilised In) OPERATING ACTIVITIES		3 838 198	(775 85
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(4 582 525)	(8 180 94
Decrease in non-current receivables		10 782	15 02
NET CASH UTILISED IN INVESTING ACTIVITIES		(4 571 743)	(8 165 92
CASH FLOW FROM FINANCING ACTIVITIES			
Increase/(Decrease) in consumer deposits		20 985	(17 46)
NET CASH FROM/(UTILISED IN) FINANCING ACTIVITIES		20 985	(17 46
NET DECREASE IN CASH AND CASH EQUIVALENTS		(712 559)	(8 959 23
Cash and cash equivalents at the beginning of the year		(16 592)	8 942 64
Cash and cash equivalents at the end of the year	19	(695 967)	(16 59)
		(712 559)	8 959 23

-								5	
			اه	NIMBE M	UNICIPAL	ITY			
			CI	JOINDL W	Oltion AL				
			A	CCOUNTI	NG POLIC	CIES			
				30 J	UNE 2009				
	BASIS OF PRE	PARATION							
	Accounting Pra	ctices (GRAP) and	d the Stand	ard of Ger	accordant	ce with the Stand	dards of Ge Accounting I	nerally Recognised Practices (GAMAP)	
	- General Notic	e Minister of Finar ce 991 of 2005, iss ce 992 of 2005, iss	ued in Gove	ernment Ga	zette no. 2 zette no. 2	8095 of 15 Decer 8095 of 7 Decem	mber 2005; ber 2005.		
	The Standards	comprise of the fol							
	GRAP 1		on of Financ		ents				
	GRAP 2		Statements						
	GRAP 3					Estimates and Er	TOTS		
	GAMAP 4		of Change				11. 15		
	GAMAP 6					ounting for Contro	lled Entities		
	GAMAP 7		for Investm						
	GAMAP 8		Reporting of	Interests in	Joint Vent	ures			
	GAMAP 9	Revenue							
	GAMAP 12	Inventories			-				
	GAMAP 17		Plant and Eq						
	GAMAP 19	Provisions	Contingen	Liabilities	and Contin	gent Assets	ana Ctandar	do roloto to the	
	GAMAP 6, 7 and 8 have been complied with to the extent that the requirements in these Standards relate to the municipality's separate financial statements.								
	municipality's s	eparate financial s	tatements.			1			
	Standards have	been developed ble disclosures ha	in accordan ve been ba	ce with par sed on the	agraphs 7, South Afric	an Statements of	AP 3. These Generally A	accounting policies ccepted Accounting	
	Standards have	been developed	in accordan ve been ba	ce with par sed on the	agraphs 7, South Afric	11 and 12 of GR/ an Statements of	AP 3. These Generally A	accounting policies ccepted Accounting	
	Standards have	been developed ble disclosures ha	in accordan ve been ba	ce with par sed on the	agraphs 7, South Afric	11 and 12 of GR/ an Statements of	AP 3. These Generally A	accounting policies ccepted Accounting	
	Standards have and the applica Practices (GAA	e been developed ble disclosures ha P) including any in	in accordan ve been bas aterpretation erms of Gene	ce with par sed on the s of such S eral Notice s of these	ragraphs 7, South Afric Statements 552 of 200 standards	11 and 12 of GR/ an Statements of issued by the Acc 7 exempted comp 5. Details of the	AP 3. These Generally A counting Pra	accounting policies coepted Accounting ctices Board. certain of the above applicable to the	
	Standards have and the applica Practices (GAA The Minister of mentioned stamunicipality ha	e been developed ble disclosures ha P) including any in Finance has, in tendards and aspe we been provided	in accordant ve been basterpretation errms of Genets or partin the notes	ce with par sed on the s of such S eral Notice s of these to the annu	ragraphs 7, South Afric Statements 552 of 200 standards ual financia	11 and 12 of GR/ an Statements of issued by the Acc 7 exempted comp be Details of the l statements and	AP 3. These Generally A counting Pra	accounting policies ccepted Accounting ctices Board. certain of the above applicable to the	
	Standards have and the applica Practices (GAA The Minister of mentioned stamunicipality ha	e been developed ble disclosures ha P) including any in Finance has, in tendards and aspe we been provided in	in accordant ve been baseterpretation erms of Genets or part in the notes	ce with par sed on the s of such S eral Notice s of these to the annu	ragraphs 7, South Afric Statements 552 of 200 standards ual financia	11 and 12 of GR/ an Statements of issued by the Acc 7 exempted comps. Details of the latatements and statements and statements.	AP 3. These Generally A counting Pra poliance with exemptions Annexure 2.	accounting policies coepted Accounting ctices Board. certain of the above applicable to the	
	Standards have and the applica Practices (GAA The Minister of mentioned stamunicipality ha The financial s policies, which	e been developed ble disclosures ha P) including any in Finance has, in tendards and aspeve been provided tatements have behave been consist	in accordant ve been baseterpretation erms of Genets or part in the notes	ce with par sed on the s of such S eral Notice s of these to the annu	ragraphs 7, South Afric Statements 552 of 200 standards ual financia	11 and 12 of GR/ an Statements of issued by the Acc 7 exempted comps. Details of the latatements and statements and statements.	AP 3. These Generally A counting Pra poliance with exemptions Annexure 2.	accounting policies coepted Accounting citices Board. certain of the above applicable to the gnificant accounting	
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33	Standards have and the applica Practices (GAA The Minister of mentioned sta municipality ha The financial s policies, which PRESENTATION These annual of the standard stan	Endeau developed ble disclosures ha P) including any ir Finance has, in tendards and aspeve been provided black been consisted and aspeve been consisted by the provided black bla	in accordan ve been bas terpretation erms of Gen cts or part in the notes een prepare tenty applied ts are prese ts are prese that Reserve of infrastruct of from accuiv bank or inv	ce with pansed on the s of such S eral Notice s of these to the annu d on the hid except when the direction of the second of the	agraphs 7, South Afric Statements 552 of 200 standards ual financia istorical cos nere an exe uth African on a going her items o rplus/ (defic	11 and 12 of GR/ an Statements of issued by the Acc 7 exempted comps. Details of the latatements and statements	AP 3. These Generally A counting Pra pliance with exemptions Annexure 2. ary of the si granted, are granted, are correspondi mated CRR ted and the si	accounting policies coepted Accounting citices Board. certain of the above applicable to the graphicable to the graphicable to the graphicable disclosed below: In the from internal the from internal the graphicable account can accumulated	
3	Standards have and the applica Practices (GAA The Minister of mentioned sta municipality ha The financial s policies, which PRESENTATION These annual of the standard stan	Finance has, in tendards and aspeve been provided interest in the industrial statements have been consisted in the industrial statement in the	in accordan ve been bas terpretation erms of Gen cts or part in the notes een prepare tenty applied ts are prese ts are prese that Reserve of infrastruct of from accuiv bank or inv	ce with pansed on the s of such S eral Notice s of these to the annu d on the hid except when the direction of the second of the	agraphs 7, South Afric Statements 552 of 200 standards ual financia istorical cos nere an exe uth African on a going her items o rplus/ (defic	11 and 12 of GR/ an Statements of issued by the Acc 7 exempted comps. Details of the latatements and statements	AP 3. These Generally A counting Pra pliance with exemptions Annexure 2. ary of the si granted, are granted, are correspondi mated CRR ted and the si	accounting policies coepted Accounting citices Board. certain of the above applicable to the graphicable to the graphicable to the graphicable disclosed below: In the from internal the from internal the graphicable account can accumulated	

	4.2	Governme	nt Grant Res	serve					
	4.2	Governine	in Grant Hou						
	accumulate revenue in National Tr	ed surplus/ the Stateme easury.	(deficit) to the ent of Financi	Governme	ent Grants F ance in acc	Reserve equ ordance with	nment grants, a transfer al to the Government Gi h a directive (budget circ	cular) issued by the	
	Reserve to that the fut property, p	the accum ure depreci lant and eq	ulated surplus ation expense uipment are o	s/ (deficit). es that will offset by tra	The purpos be incurred ansfers from	e of this poli over the use this reserve	transfer is made from the transfer is made from the transfer is to promote community of the transfer is to the accumulated sure to the accumulated sure.	grant funded items of plus/ (deficit).	
	When an it Governmen	em of propent Grant Re	erty, plant and eserve relating	d equipment to such it	nt financed t em is transf	from govern erred to the	ment grants is disposed accumulated surplus/ (d	, the balance in the leficit).	
5	PROPERT	Y. PLANT	AND EQUIPM	MENT					
		1							
	nianificant	rocources :	and which are	shown at	cost, are no	ot depreciate	oreciation. Heritage asse and owing to the uncertain and to have an infinite life	ity regarding their	
	annual fina narrative is	ancial state s included i plant and ed	ments for 200	07/ 2008 fir the finance ds to be im	nancial year cial stateme npaired whic	due to the e	hod used on the assets exemption granted in Ga ere is reason to believe with the Government Gaz	that an item of	
	Cubanaua	nt avnandit	uro is canitali	sed when	the recognit	ion and mea	asurement criteria of an	asset are met.	
	Subseque	nt expendit	ule is capital	SCG WITCH	Tro roog				
	Depreciation is calculated on cost, using the straight - line method over the estimated useful lives of the assets. The annual depreciation rates are based on the following estimated asset lives:-								
						Years	0.4	Years	
	Land and	Buildings			-	20	Other Audio visual	3	
	Buildings					30	Bins and containers	5	
					-		Computer equipment	5	
	Infrastruc	ture					Computer software	3	
	Roads	-				10	Fire equipment	5	
	110000	+					Furniture and fittings	5-10	
	Commun	ity					Medical equipment	5	-
	Recreation	nal facilitie	s			20	Office equipment	5-10	-
	Security r	neasures				3-5	Tools and equipment	3	-
						-	Plant and equipment	5-10	-
				-	-		Vehicles, Tractors etc.	1	-
	the differ	ence betwe	sing on the dis en the sales	sposal or re proceeds a	etirement of and the carr	an item of pying value a	oroperty, plant and equip nd is recognised in the S	ment is determined as Statement of Financial	
	Performa	nce.							1
	Where the	e carrying a	amount of an down immed cial Performar	iately to its	operty, plant recoverable	and equipne amount ar	nent is greater that the e	stimated recoverable charged to the	
	Where the amount, Statemen	e carrying a it is written nt of Finance	down immed	iately to its	recoverable	e amount ar	nd an impairment loss is	charged to the	
	Where the amount, Statement Any item	it is written nt of Finance s of proper	down immed	iately to its	should be refany items	e amount ar	and an impairment loss is	y has not been done.	
	Where the amount, Statement Any item Instead a This is in	e carrying a it is written in of Finance is of proper a narrative in line with the soft proper and proper in the soft proper and proper in the soft proper in the sof	down immed sial Performar ty, plant equips included in the exemption ty, plant equip a parretive is	iately to its nce. ment that the notes is provided present that included is included in the i	should be refany items in Government should be referenced by the notes	ecognised a of property, nent Gazette ecognised a if any items	and an impairment loss is	y has not been done. uld include inventory. lent property has not yujpment could include	
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